

# Before the Board of Supervisors County of Placer, State of California

In the matter of: a Resolution establishing funding policies for the apportionment of transient occupancy tax revenues in the North Lake Tahoe Transient Occupancy Tax collection area to support and mitigate tourism and implement tourism master plan priorities in eastern Placer County

Resolution No.: 2017-196


The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held October 23, 2017, by the following vote on roll call:

Ayes: DURAN, WEYGANDT, HOLMES, UHLER, MONTGOMERY

Noes: NONE

Absent: NONE

Signed and approved by me after its passage.


  
Chair, Board of Supervisors

THE FOREGOING INSTRUMENT IS A CORRECT  
COPY OF THE ORIGINAL ON FILE IN THIS OFFICE  
ATTEST

Attest:

  
Clerk of said Board

MEGAN WOOD  
Clerk of the Board of Supervisors, County  
of Placer, State of California

  
Deputy Clerk

WHEREAS, a Transient Occupancy Tax is collected on occupancy of overnight lodging within the County of Placer at eight percent, and;

WHEREAS, on March 26, 1996, the voters approved an increase in the rate of Transient Occupancy Tax from eight percent to 10 percent for that portion of the County of Placer legally described as the "North Lake Tahoe Transient Occupancy Tax Area", effective October 1, 1996, and expiring on September 30, 2002. On March 5, 2002, the voters reauthorized the 10 percent North Lake Tahoe Transient Occupancy Tax for an additional 10 years, effective October 2, 2002, and expiring September 30, 2012. On June 5, 2012, voters reauthorized the 10 percent North Lake Tahoe Transient Occupancy Tax a second time for an additional 10 years, effective October 1, 2012, and expiring September 30, 2022.

WHEREAS, the North Lake Tahoe Collection Area includes the County of Placer east of Rainbow Lodge and south to Olympic Valley, Northstar, North Shore and West Shore communities in the Tahoe Basin and is coterminous with the area described as eastern Placer County, and;

WHEREAS, the Tourism Master Plan was developed concurrently with the first passage of the ballot measure to increase Transient Occupancy Tax from eight percent to 10 percent, with the goal to support a sustainable tourism economy in eastern Placer County. The Tourism Master Plan was approved by the Board of Supervisors in April, 1995, and;

WHEREAS, the Tourism Master Plan was updated and approved by the Placer County Board of Supervisors in September, 2004 and focused on marketing programs, transportation improvements and infrastructure development designed to benefit North Lake Tahoe's tourism-based economy and the quality of life for local residents in eastern Placer County, and;

WHEREAS, following the third successful Transient Occupancy Tax ballot measure passage in 2012, the Tourism Master Plan was updated a second time to guide investment of Transient Occupancy Tax funds through 2022 and focused on transportation, capital project development and marketing. The updated Tourism Master Plan was approved by the Board of Supervisors in October, 2015, and;

WHEREAS, the two percent Transient Occupancy Tax increase has been utilized to assist in funding the Tourism Master Plan and has been allocated by the Board of Supervisors to infrastructure development and visitor-related services such as transit in eastern Placer County since its approval in 1996 and;

WHEREAS, the Board of Supervisors has also apportioned the remaining eight percent balance of Transient Occupancy Tax funds collected from the North Lake Tahoe Transient Occupancy Tax Collection Area to eastern Placer County to support implementation of the Tourism Master Plan, mitigate tourism and support general County services to support the Tourism economy, and;

WHEREAS, THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, wishes to formally acknowledge a long standing policy of using Transient Occupancy Tax funds collected in the North Lake Tahoe Collection Area to develop, promote and mitigate tourism in eastern Placer County;

BE IT RESOLVED, by the Board of Supervisors, County of Placer, and State of California, that 100 percent of Transient Occupancy Tax Funds collected in the North Lake Tahoe Collection Area shall be allocated to benefit eastern Placer County and shall be apportioned consistent with services and projects identified in the Tourism Master Plan to achieve the following:

- a) Promote tourism and the economic welfare in eastern Placer County
- b) Mitigate impacts of tourism on communities in eastern Placer County
- c) Support public improvements and general county services in eastern Placer County



**Exhibit A, Attachment 1**

Legal Description of the "North Lake Tahoe Transient Occupancy Tax Area" is as follows:

Beginning at the southwest corner of Section 30, T14N, R16E, M.D.B. &M. being a point on the Placer-El Dorado County line, and running thence north along section lines to the northwest corner of Section 6, T15N, R16E, M.D.B.&M., being a point on the south line of Section 36, T16N, R15E; thence east along the south line of said Section 36 to the southeast corner thereof; thence north along section lines to the quarter-section corner on the east line of Section 25 of the last mentioned township and range; thence westerly along the east-west centerlines (the half section lines) of Sections 25, 26 and 27 of the last mentioned township and range 2-3/4 miles more or less to an intersection with a branch of the North Fork of the American River located in said Section 27; thence northwesterly and westerly along said branch and said river, 9 1/2 miles more or less to the north-south centerline of Section 20, Township 16 North, Range 14 East M.D.B.&M.; thence north along the north-south centerline of sections 32 and 29 Township 17 North Range 14 East, M.D.B.&M. to the north line of Placer County; thence easterly along the north line of Placer County to the northeast corner of said county, a point on the east line of the State of California; thence south along the east line of the state of California; and the east line of Placer County to the southeast corner of said county; thence west and south along the south line of Placer County to the point of beginning.

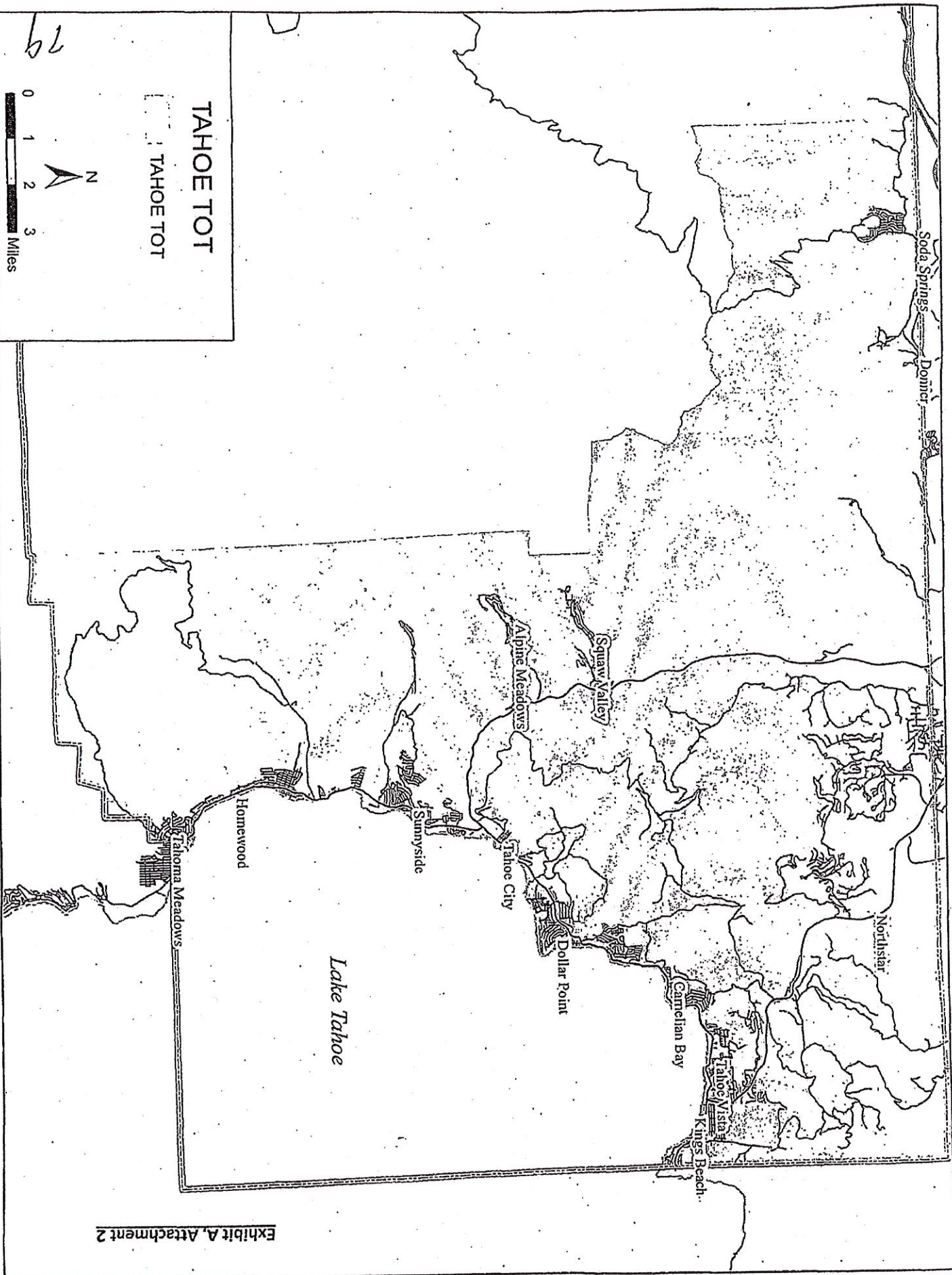


Exhibit A, Attachment 2

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